

ESG & SUSTAINABILITY REPORTING

Business Responsibility and Sustainability Report (BRSR)

A Complete Guide for Indian Companies — Applicability, Structure, the 9 NGRBC Principles, and Why Disclosure Quality Matters

A Standardised Window into Non-Financial Performance

The Business Responsibility and Sustainability Report (BRSR) is a disclosure framework introduced by the Securities and Exchange Board of India (SEBI), requiring listed companies to report their performance against the **National Guidelines on Responsible Business Conduct (NGRBC)** across environmental, social, and governance (ESG) parameters.

It replaced the earlier Business Responsibility Report (BRR) format from FY 2022-23, shifting disclosures from a narrative, qualitative format to a structured, quantitative, and comparable one.

AT A GLANCE



Regulator

SEBI (Listing Obligations & Disclosure Requirements)



Applicable To

Top 1,000 listed companies by market capitalisation



Format

Replaces the Business Responsibility Report (BRR)



Basis

9 Principles of the NGRBC (2018)

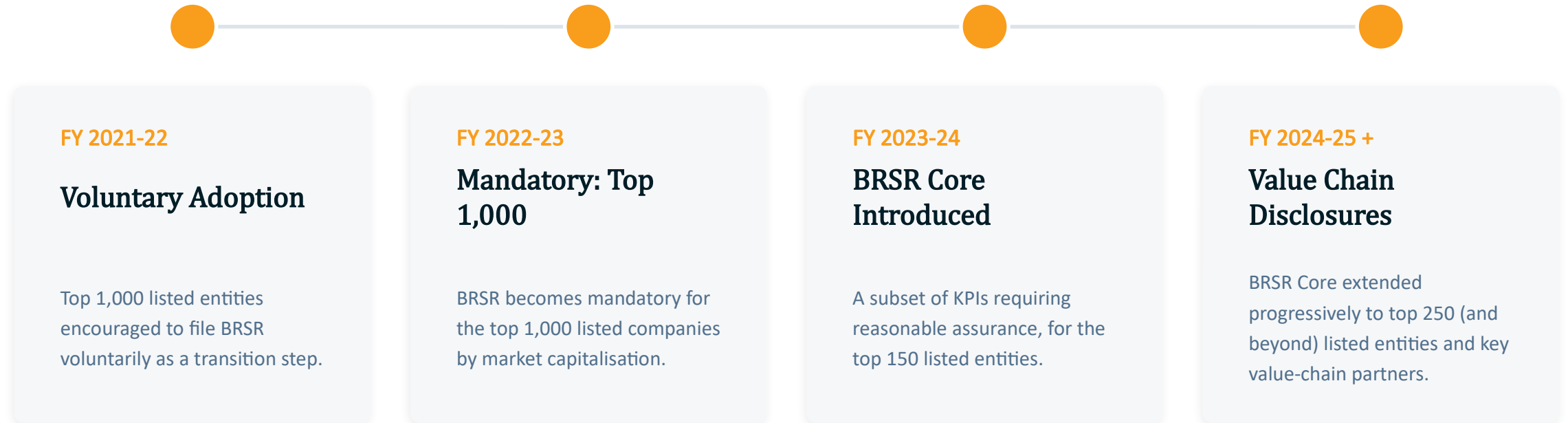


Mandatory From

FY 2022-23 onwards

Who Needs to File a BRSR — and Since When

SEBI rolled out BRSR applicability in phases, progressively widening the scope of mandatory reporting based on market capitalisation. Many large unlisted companies and supply-chain partners are also adopting it voluntarily.



Three Sections That Make Up a BRSR



SECTION A

General Disclosures

Entity details, products & services, operations footprint, employee and worker data, holding/subsidiary/associate companies, CSR applicability, and key stakeholder engagement information.



SECTION B

Management & Process

Statement by the Board, ESG governance structure, policies and processes aligned to the 9 NGRBC principles, and how responsible business conduct is embedded into strategy.



SECTION C

Principle-wise Performance

Essential and Leadership Indicators reported against each of the 9 NGRBC principles — covering environment, employee wellbeing, human rights, fair business practices, and community impact.

The 9 NGRBC Principles Behind Every BRSR Disclosure



P1

Ethics, Transparency & Accountability



P2

Sustainable & Safe Goods and Services



P3

Employee Wellbeing



P4

Stakeholder Interests



P5

Human Rights



P6

Environment Protection



P7

Public & Regulatory Policy Advocacy



P8

Inclusive Growth & Equitable Development



P9

Consumer Value & Engagement

Essential vs. Leadership Indicators

Under each of the 9 NGRBC principles, SEBI prescribes two tiers of disclosure — one mandatory baseline, and one for companies demonstrating mature, advanced ESG practices.



Essential Indicators

- Mandatory for all entities to which BRSR applies
- Cover core compliance, workforce, environmental, and governance data
- Quantitative and verifiable — designed for cross-company comparability
- A defined subset forms “BRSR Core”, which requires reasonable assurance for larger entities



Leadership Indicators

- Voluntary disclosures that go beyond the regulatory minimum
- Signal maturity in ESG strategy, value-chain due diligence, and risk management
- Often include life-cycle assessments, biodiversity impact, and supply-chain ESG audits
- Increasingly used by investors and rating agencies to differentiate ESG leaders

What a Strong BRSR Disclosure Does for a Company



Investor Confidence

Institutional investors and ESG funds increasingly screen on BRSR disclosures before allocating capital.



Regulatory Compliance

Avoids penalties and scrutiny under SEBI LODR by meeting mandatory ESG reporting obligations.



Benchmarking & Ratings

Strong BRSR data feeds directly into ESG ratings from agencies that institutional investors rely on.



Stakeholder Trust

Transparent ESG performance builds credibility with customers, employees, regulators, and communities.



Risk Identification

The reporting process surfaces ESG risks and gaps early, enabling proactive management.



Supply Chain Readiness

Value-chain disclosure requirements mean suppliers and partners are now expected to align too.

Where Companies Struggle with BRSR Reporting



Data Collection Gaps

ESG data often sits across disconnected teams — HR, EHS, procurement, finance — with no unified system of record.



Inconsistent Definitions

Without standardised internal definitions, the same metric can be calculated differently across business units or years.



Assurance Readiness

BRSR Core requirements demand audit-ready evidence trails that many companies aren't yet structured to produce.



Disclosure as an Afterthought

BRSR is frequently treated as a compliance checkbox rather than a strategic communication opportunity — resulting in dense, hard-to-navigate reports that fail to build stakeholder trust.

Compliance Gets You the Data. Design Gets You Believed.

A BRSR full of accurate Essential and Leadership Indicators can still fail to land with investors and stakeholders if it's presented as a dense compliance document. The way ESG performance is structured, visualised, and narrated determines whether it builds trust — or gets skipped.

As certified Integrated Reporting and BRSR/ESG professionals, Adsvita brings together content strategy, data visualisation, and design typesetting to turn ESG compliance into a credible, well-presented stakeholder narrative.



Data Visualisation

Translating 9-principle KPI tables into clear charts and infographics that reveal year-on-year trends at a glance.



Narrative Structure

Connecting Essential & Leadership Indicators to the company's broader ESG strategy and materiality themes.



Stakeholder-Ready Formats

Designing BRSR sections for both print integration in the annual report and accessible digital/microsite formats.

Let's Make Your BRSR Count.

From core and comprehensive BRSR (incl. XBRL) to full ESG and integrated annual reports — Adsvita helps you turn compliance into a compelling story.

OUR ESG & BRSR SERVICES



Core & Comprehensive BRSR (incl. XBRL)



ESG Gap Assessment & Materiality Mapping



Stakeholder Engagement Support



Framework-Based Reports — GRI, TCFD, SASB, IFRS



Integrated & Annual Report Design

GET IN TOUCH

www.adsvita.com

info@adsvita.com | 022 6988 7730

Mumbai • Kolkata